



3013 (02-09-04)

ANNUAL REPORT

OF

Name: JANESVILLE WATER UTILITY

Principal Office: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, DANIEL L LYNCH, P.E. of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/1998
(Date)

UTILTIY DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JANESVILLE WATER UTILITY**Utility Address:** 18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53547-5005

When was utility organized? 4/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA A KELLEHER**Title:** UTILITY ACCOUNTING SUPERVISOR**Office Address:**

18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53546-5005

Telephone: (608) 755 - 3098**Fax Number:** (608) 755 - 3196**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

MADISON, WI 53707

Telephone:**Fax Number:****E-mail Address:****Date of most recent audit report:** 5/1/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL L LYNCH**Title:** UTILITY DIRECTOR**Office Address:**18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005**Telephone:** (608) 755 - 3115**Fax Number:** (608) 755 - 3125**E-mail Address:**

Name: MR ROBERT A BOLDT**Title:** CITY ENGINEER/ DIRECTOR OF PUBLIC SERVICES**Office Address:**18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005**Telephone:** (608) 755 - 3000**Fax Number:** (608) 755 - 3196**E-mail Address:**

Name: MR STEVEN E SHEIFFER**Title:** CITY MANAGER**Office Address:**18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005**Telephone:** (608) 755 - 3000**Fax Number:** (608) 755 - 3196**E-mail Address:**

Name of utility commission/committee: NONE**Names of members of utility commission/committee:**

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO**Provide the following information regarding the provider(s) of contract services:**

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,700,098	3,682,648	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,533,864	1,571,044	2
Depreciation Expense (403)	598,452	461,028	3
Amortization Expense (404-407)	0		4
Taxes (408)	656,876	662,502	5
Total Operating Expenses	2,789,192	2,694,574	
Net Operating Income	910,906	988,074	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	910,906	988,074	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	31,879	49,430	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	246,612	134,698	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	278,491	184,128	
Total Income	1,189,397	1,172,202	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0	33,209	13
Total Miscellaneous Income Deductions	0	33,209	
Income Before Interest Charges	1,189,397	1,138,993	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	12,082	8,709	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	437,593	397,059	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	40,589	24,798	19
Total Interest Charges	409,086	380,970	
Net Income	780,311	758,023	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,848,889	7,090,866	20
Balance Transferred from Income (433)	780,311	758,023	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	8,629,200	7,848,889	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on assessments, const cash and operating cash balances	246,612	5
Total (Acct. 419):	246,612	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	103,817				103,817	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	21,271				21,271	3
Materials	48,154				48,154	4
Taxes					0	5
Other (list by major classes):						
Cost of equipment rental	2,513				2,513	6
Total costs and expenses	71,938	0	0	0	71,938	
Net income (or loss)	31,879	0	0	0	31,879	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,700,098	0	0	0	3,700,098	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,686				1,686	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,698,412	0	0	0	3,698,412	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	584,919		584,919	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	21,271		21,271	6
Other nonutility expenses			0	7
Water utility plant accounts	111,096		111,096	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	717,286	0	717,286	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	33,231,630	30,958,604	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,327,224	5,803,412	2
Net Utility Plant	26,904,406	25,155,192	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	26,904,406	25,155,192	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	1,375,090	1,197,283	8
Special Funds (125-128)	0		9
Total Other Property and Investments	1,375,090	1,197,283	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,300,912	3,690,803	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	473,034	511,870	15
Other Accounts Receivable (143)	0		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	577,267	506,840	18
Materials and Supplies (151-163)	222,710	233,102	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	456,178	443,559	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,030,101	5,386,174	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,666	37,574	24
Other Deferred Debits (182-186)	104,066	64,142	25
Total Deferred Debits	135,732	101,716	
Total Assets and Other Debits	33,445,329	31,840,365	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,217	42,217	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,629,200	7,848,889	28
Total Proprietary Capital	8,671,417	7,891,106	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	8,481,400	8,812,770	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	8,481,400	8,812,770	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	378,541	341,179	33
Payables to Municipality (233)	0		34
Customer Deposits (235)			35
Taxes Accrued (236)	624,601	624,601	36
Interest Accrued (237)	144,489	176,230	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,147,631	1,142,010	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	15,144,881	13,994,479	49
Total Liabilities and Other Credits	33,445,329	31,840,365	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	33,156,769	0	0	0	1
Utility Plant Purchased or Sold (102)	74,861				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	33,231,630	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,327,224	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,327,224	0	0	0	
Net Utility Plant	26,904,406	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	5,803,412				5,803,412	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	598,452				598,452	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	39,953				39,953	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	7,263				7,263	10
Other credits (specify):						11
Corrections to prior year over reti	2,206				2,206	12
Total credits	647,874	0	0	0	647,874	13
Debits during year						14
Book cost of plant retired	124,062				124,062	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	124,062	0	0	0	124,062	19
Balance End of Year	6,327,224	0	0	0	6,327,224	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	222,710	233,102	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u>222,710</u>	<u>233,102</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 GO advance discount	10,260	1625	0	1
1988 GO advance issuance expense	32,304	5115	0	2
1989 GO advance issuance expense	9,884	988	1,483	3
1990 GO advance issuance expense	7,013	701	1,753	4
1991 GO advance issuance expense	4,860	486	1,701	5
1992 GO advance issuance expense	2,480	248	1,116	6
1993 GO advance issuance expense	1,780	178	979	7
1994 GO advance issuance expense	4,388	439	2,852	8
1994c GO advance issuance expense	1,786	179	1,161	9
1995 GO advance issuance expense	3,265	327	2,449	10
1995a GO advance issuance expense	3,577	358	2,682	11
1996 GO advance issuance expense	6,889	689	5,856	12
1996a GO advance issuance expense	4,416	442	3,769	13
1997 GO advance issuance expense	6,174	309	5,865	14
Total			31,666	
Unamortized premium on debt (251)				
NONE				15
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,217	1
Changes during year (explain):		
NONE		2
Balance end of year	42,217	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Advances	07/01/1990	02/01/2000	7.00%	280,000	1
General Obligation Advances	07/01/1991	02/01/2001	6.00%	435,000	2
General Obligation Advances	07/01/1992	02/01/2002	5.00%	765,000	3
General Obligation Advances	07/01/1993	02/01/2003	4.00%	662,000	4
General Obligation Advances	07/01/1994	02/01/2004	5.00%	1,355,000	5
General Obligation Advances	12/15/1994	10/01/2004	6.00%	420,000	6
General Obligation Advances	06/15/1995	02/01/2005	5.00%	760,000	7
General Obligation Advances	12/01/1995	02/01/2005	4.00%	360,000	8
General Obligation Advances	08/01/1996	06/01/2006	5.00%	1,460,000	9
General Obligation Advances	12/01/1996	06/01/2006	5.00%	645,000	10
General Obligation Advances	07/01/1997	06/01/2007	5.00%	1,124,000	11
General Obligation Advances	07/01/1989	02/01/1999	7.00%	215,400	12
Total for Account 223				8,481,400	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	624,601	1
Accruals:		
Charged water department expense	656,875	2
Charged electric department expense		3
Charged sewer department expense	16,212	4
Other (explain):		
NONE		5
Total Accruals and other credits	673,087	
Taxes paid during year:		
County, state and local taxes	624,600	6
Social Security taxes	43,481	7
PSC Remainder Assessment	5,006	8
Other (explain):		
NONE		9
Total payments and other debits	673,087	
Balance end of year	624,601	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1988 General Obligation Advance	6,459	13,293	19,752	0	2
1989 General Obligation Advance	8,506	14,535	17,207	5,834	3
1990 General Obligation Advance	15,692	26,699	34,487	7,904	4
1991 General Obligation Advance	13,233	27,635	29,510	11,358	5
1992 General Obligation Advance	17,873	38,677	40,813	15,737	6
1993 General Obligation Advance	13,099	27,407	29,240	11,266	7
1994 General Obligation Advance	30,689	67,923	70,527	28,085	8
1994c General Obligation Advance	7,081	27,610	28,395	6,296	9
1995 General Obligation Advance	17,874	38,278	40,377	15,775	10
1995a General Obligation Advance	7,403	15,831	16,762	6,472	11
1996 General Obligation Advance	35,444	80,331	109,383	6,392	12
1996a General Obligation Advance	2,877	32,880	32,881	2,876	13
1997 General Obligation Advance		26,494		26,494	14
Subtotal	176,230	437,593	469,334	144,489	
Other Long-Term Debt (224)					
NONE				0	15
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	16
Subtotal	0	0	0	0	
Total	176,230	437,593	469,334	144,489	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	13,994,479					13,994,479	1
Add credits during year:							
For Services	116,286					116,286	2
For Mains	1,034,116					1,034,116	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	15,144,881	0	0	0	0	15,144,881	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Water Main Assessments	1,375,090	2
Total (Acct. 124):	1,375,090	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	473,034	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	473,034	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Due from the tax collection fund	577,267	16
Total (Acct. 145):	577,267	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Water Utility Master Plan Prepared by Black & Veatch	61,304	19
Total (Acct. 183):	61,304	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Deferred Reservoir Rehabilitation	42,762	22
Total (Acct. 186):	42,762	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	32,048,693	0	0	0	32,048,693	1
Materials and Supplies	227,906	0	0	0	227,906	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	6,065,318	0	0	0	6,065,318	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	14,569,680	0	0	0	14,569,680	6
Other (specify):					0	7
Average Net Rate Base	11,641,601	0	0	0	11,641,601	
Net Operating Income	910,906	0	0	0	910,906	8
Net Operating Income as a percent of						
Average Net Rate Base	7.82%	N/A	N/A	N/A	7.82%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,217	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,239,044	3
Other (Specify):		4
Total Average Proprietary Capital	8,281,261	
Net Income		
Net Income	780,311	5
Percent Return on Proprietary Capital	9.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

General Obligation Promissory Note Issued 07/01/1997 in the amount of \$1,124,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,645,614	1
Total Sales of Water	3,645,614	
Other Operating Revenues		
Forfeited Discounts (470)	19,978	2
Miscellaneous Service Revenues (471)	605	3
Rents from Water Property (472)	13,157	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	20,744	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	54,484	
Total Operating Revenues	3,700,098	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	81,524	8
Pumping Expenses (620-633)	391,109	9
Water Treatment Expenses (640-652)	58,065	10
Transmission and Distribution Expenses (660-678)	517,832	11
Customer Accounts Expenses (901-905)	130,880	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	354,454	14
Total Operation and Maintenance Expenses	1,533,864	
Other Operating Expenses		
Depreciation Expense (403)	598,452	15
Amortization Expense (404-407)		16
Taxes (408)	656,876	17
Total Other Operating Expenses	1,255,328	
Total Operating Expenses	2,789,192	
NET OPERATING INCOME	910,906	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	798	2,818	2,698	2
Industrial				3
Total Unmetered Sales to General Customers (460)	798	2,818	2,698	
Metered Sales to General Customers (461)				
Residential	18,827	1,302,449	1,409,199	4
Commercial	1,600	544,291	441,968	5
Industrial	82	2,152,331	972,254	6
Total Metered Sales to General Customers (461)	20,509	3,999,071	2,823,421	
Private Fire Protection Service (462)	148		33,079	7
Public Fire Protection Service (463)	20,628		685,754	8
Other Sales to Public Authorities (464)	119	148,361	100,662	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	42,202	4,150,250	3,645,614	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	685,754	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	685,754	
Forfeited Discounts (470):		
Customer late payment charges	19,978	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	19,978	
Miscellaneous Service Revenues (471):		
Service Reconnection fee	605	7
Total Miscellaneous Service Revenues (471)	605	
Rents from Water Property (472):		
Equipment Rentals	13,157	8
Total Rents from Water Property (472)	13,157	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	20,744	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	20,744	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	81,524	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	81,524	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	285,280	17
Pumping Labor and Expenses (624)	51,985	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	40,724	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,388	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	8,732	25
Total Pumping Expenses	391,109	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	21,706	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	33,317	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,042	33
Total Water Treatment Expenses	58,065	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	39,901	36
Meter Expenses (663)	37,978	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	25,989	43
Maintenance of Transmission and Distribution Mains (673)	208,975	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	121,391	46
Maintenance of Meters (676)	25,576	47
Maintenance of Hydrants (677)	54,572	48
Maintenance of Miscellaneous Plant (678)	3,450	49
Total Transmission and Distribution Expenses	517,832	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	21,428	50
Meter Reading Labor (902)	16,485	51
Customer Records and Collection Expenses (903)	91,282	52
Uncollectible Accounts (904)	1,685	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	130,880	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	110,034	56
Office Supplies and Expenses (921)	21,744	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,000	59
Property Insurance (924)	3,035	60
Injuries and Damages (925)	28,423	61
Employee Pensions and Benefits (926)	180,441	62
Regulatory Commission Expenses (928)	50	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)	2,366	66
Maintenance of General Plant (932)	3,361	67
Total Administrative and General Expenses	354,454	
Total Operation and Maintenance Expenses	1,533,864	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		624,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,212	2
Net property tax equivalent		608,389	
Social Security		43,481	3
PSC Remainder Assessment		5,006	4
Other (specify): NONE			5
Total tax expense		656,876	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.274800				3
County tax rate	mills		7.855100				4
Local tax rate	mills		7.131200				5
School tax rate	mills		14.537400				6
Voc. school tax rate	mills		1.947000				7
Other tax rate - Local	mills		1.766000				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		33.511500				10
Less: state credit	mills		2.546300				11
Net tax rate	mills		30.965200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.131200				14
Combined School Tax Rate	mills		16.484400				15
Other Tax Rate - Local	mills		1.766000				16
Total Local & School Tax	mills		25.381600				17
Total Tax Rate	mills		33.511500				18
Ratio of Local and School Tax to Total	dec.		0.757400				19
Total tax net of state credit	mills		30.965200				20
Net Local and School Tax Rate	mills		23.453033				21
Utility Plant, Jan. 1	\$	30,958,604	30,958,604				22
Materials & Supplies	\$	233,102	233,102				23
Subtotal	\$	31,191,706	31,191,706				24
Less: Plant Outside Limits	\$	1,111,489	1,111,489				25
Taxable Assets	\$	30,080,217	30,080,217				26
Assessment Ratio	dec.		0.730225				27
Assessed Value	\$	21,965,326	21,965,326				28
Net Local & School Rate	mills		23.453033				29
Tax Equiv. Computed for Current Year	\$	515,154	515,154				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	624,601					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,024		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	707,634		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	721,658	0	
 PUMPING PLANT			
Land and Land Rights (320)	11,565		12
Structures and Improvements (321)	1,441,302		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	1,189,214	75,832	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	2,642,081	75,832	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	134,431	981	23
Total Water Treatment Plant	134,431	981	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	90,496		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,024	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			707,634	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	721,658	
PUMPING PLANT				
Land and Land Rights (320)			11,565	12
Structures and Improvements (321)			1,441,302	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	61,074		1,203,972	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	61,074	0	2,656,839	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			135,412	23
Total Water Treatment Plant	0	0	135,412	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			90,496	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,681,473		26
Transmission and Distribution Mains (343)	18,756,524	1,817,599	27
Fire Mains (344)			28
Services (345)	2,088,339	135,440	29
Meters (346)	1,561,553	103,023	30
Hydrants (348)	1,417,135	106,642	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	25,595,520	2,162,704	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	572,464	4,848	34
Office Furniture and Equipment (391)	47,005	1,811	35
Computer Equipment (391.1)	193,969	44,993	36
Transportation Equipment (392)	336,639	36,900	37
Stores Equipment (393)	10,311		38
Tools, Shop and Garage Equipment (394)	76,483	6,274	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	199,737		41
Communication Equipment (397)	410,320	5,870	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	1,846,928	100,696	
Total utility plant in service directly assignable	30,940,618	2,340,213	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	30,940,618	2,340,213	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,681,473	26
Transmission and Distribution Mains (343)			20,574,123	27
Fire Mains (344)			0	28
Services (345)	1,143		2,222,636	29
Meters (346)	35,880		1,628,696	30
Hydrants (348)	1,698		1,522,079	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	38,721	0	27,719,503	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)	2,000		575,312	34
Office Furniture and Equipment (391)	528		48,288	35
Computer Equipment (391.1)			238,962	36
Transportation Equipment (392)	21,739		351,800	37
Stores Equipment (393)			10,311	38
Tools, Shop and Garage Equipment (394)			82,757	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			199,737	41
Communication Equipment (397)			416,190	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	24,267	0	1,923,357	
Total utility plant in service directly assignable	124,062	0	33,156,769	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	124,062	0	33,156,769	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	186,333	2.94%	20,804	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	186,333		20,804	
PUMPING PLANT				
Structures and Improvements (321)	428,740	2.43%	35,020	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	290,912	4.42%	52,885	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	719,652		87,905	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	72,497	6.00%	8,096	17
Total Water Treatment Plant	72,497		8,096	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	365,599	1.86%	31,275	19
Transmission and Distribution Mains (343)	2,036,689	0.93%	182,888	20
Fire Mains (344)				21
Services (345)	561,184	2.09%	45,012	22
Meters (346)	589,362	5.00%	79,756	23
Hydrants (348)	267,106	1.59%	23,367	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	3,819,940		362,298	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					207,137	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	207,137	
321					463,760	8
322					0	9
323					0	10
324					0	11
325	61,074				282,723	12
326					0	13
327					0	14
328					0	15
	61,074	0	0	0	746,483	
331					0	16
332				450	81,043	17
	0	0	0	450	81,043	
341					0	18
342					396,874	19
343			966		2,220,543	20
344					0	21
345	1,143				605,053	22
346	35,880		2,772		636,010	23
348	1,698		25		288,800	24
349					0	25
	38,721	0	3,763	0	4,147,280	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	262,880	2.27%	13,027	26
Office Furniture and Equipment (391)	47,630	5.88%	2,803	27
Computer Equipment (391.1)	121,671	25.00%	54,116	28
Transportation Equipment (392)	216,863	10.56%	30,694	29
Stores Equipment (393)	6,658	5.88%	606	30
Tools, Shop and Garage Equipment (394)	63,616	5.88%	4,681	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)	83,443	6.07%	15,811	33
Communication Equipment (397)	202,229	9.09%	37,565	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	1,004,990		159,303	
Total accum. prov. directly assignable	5,803,412		638,406	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	5,803,412		638,406	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	2,000				273,907	26
391	528			1,301	51,206	27
391.1					175,787	28
392	21,739		3,500		229,318	29
393					7,264	30
394				454	68,751	31
395					0	32
396					99,254	33
397					239,794	34
397.1					0	35
398					0	36
399					0	37
	24,267	0	3,500	1,755	1,145,281	
	124,062	0	7,263	2,205	6,327,224	
					0	38
	124,062	0	7,263	2,205	6,327,224	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			370,170	370,170	1
February			345,248	345,248	2
March			376,846	376,846	3
April			370,139	370,139	4
May			381,878	381,878	5
June			426,303	426,303	6
July			448,851	448,851	7
August			435,438	435,438	8
September			445,889	445,889	9
October			395,399	395,399	10
November			349,253	349,253	11
December			354,133	354,133	12
Total for year	0	0	4,699,547	4,699,547	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				4,699,547	16
Less: Water sold				4,150,250	17
Losses and unaccounted for				549,297	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				19,644	21
Date of maximum: 9/11/1997					22
Cause of maximum:					23
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year				3,839	24
Date of minimum: 10/25/1997					25
Total KWH used for pumping for the year				7,133,008	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	1
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	2
236 WATER STREET - P S #3	Well # 6	100	26	5,000,000	Yes	3
860 BELOIT AVE- P S #4	Well # 7	105	26	6,300,000	Yes	4
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	5
3017 KENNEDY RD - P S #7	Well # 9	215	24	6,800,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	OSTER PUMP STATION #9-1	OSTER PUMP STATION #9-2	STER PUMPING STATION #8	1
Location	2800 W MEMORIAL DR	2800 W MEMORIAL DR	1507 WINCHESTER DRIVE	2
Purpose	B	B	B	3
Destination	D	D	R	4
Pump Manufacturer	PACO	PACO	AURORA	5
Year Installed	1986	1986	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	200	200	5,000	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	YASAKA	9 10
Year Installed	1986	1986	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	8	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION # 3	PUMP STATION # 10 -3	PUMP STATION # 10-1	14
Location	236 WATER STREET	2801 PALMER DRIVE	2801 PALMER DRIVE	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1947	1992	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,500	2,500	2,500	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U S MOTOR	U S MOTOR	22 23
Year Installed	1963	1992	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	400	200	150	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP STATION #10-2	PUMP STATION #10-4	PUMP STATION #2	1
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	6 W DELAVAN DR	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	LAYNE	WORTHINGTON	5
Year Installed	1992	1992	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,500	2,500	1,750	8
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	9
Year Installed	1992	1992	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	200	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION #2-1	PUMP STATION #4	PUMP STATION #5	14
Location	6 W DELAVAN DR	860 BELOIT AVENUE	520 MOHAWK DR	15
Purpose	B	P	P	16
Destination	D	D	R	17
Pump Manufacturer	PEERLESS	VERTI-LINE	LAYNE	18
Year Installed	1986	1990	1963	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,750	4,400	4,200	21
Pump Motor or Standby Engine Mfr	RELIANCE	U S MOTOR	U S MOTOR	22
Year Installed	1986	1990	1984	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	450	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP STATION #7			1
Location	3017 KENNEDY RD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	4,200			8
Pump Motor or Standby Engine Mfr	SIEMAN			10
Year Installed	1979			11
Type	ELECTRIC			12
Horsepower	500			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVIOR # 1	RESERVIOR # 2	RESERVIOR AT PS #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1928	1979	1937	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	182	155	0	10
Total capacity in gallons	9,000,000	5,000,000	80,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)			NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	19
				20
Is a corrosion control chemical used (yes, no)?			N	21
				22
Is water fluoridated (yes, no)?			Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR AT PS #10		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	0		10
			11
Total capacity in gallons	560,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	354				354	1
M	D	1.000	1,012				1,012	2
L	D	1.500	1,972				1,972	3
M	D	1.500	8,969				8,969	4
M	D	2.000	10,351				10,351	5
M	D	4.000	46,372				46,372	6
M	D	6.000	794,133	15,459			809,592	7
M	D	8.000	291,872	14,009			305,881	8
M	D	10.000	74,007				74,007	9
M	D	12.000	162,717	10,230			172,947	10
M	D	14.000	5,220				5,220	11
M	D	16.000	93,918	5,410			99,328	12
M	D	18.000	19,587				19,587	13
M	D	20.000	79				79	14
M	D	24.000	29,317				29,317	15
Total Within Municipality			1,539,880	45,108	0	0	1,584,988	
M	D	8.000	10,502	2,943			13,445	16
M	D	12.000	8,642	4,885			13,527	17
M	D	16.000	22,941	4,960			27,901	18
Total Outside of Municipality			42,085	12,788	0	0	54,873	
Total Utility			1,581,965	57,896	0	0	1,639,861	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7				7		1
M	0.625	15				15		2
L	0.625	1,223		6		1,217		3
L	0.750	1,463		4		1,459		4
M	0.750	10,729		6		10,723		5
L	1.000	12				12		6
M	1.000	3,701	398			4,099		7
M	1.250	8				8		8
L	1.250	10				10		9
M	1.500	234		1		233		10
L	1.500	2				2		11
M	2.000	139		3		136		12
L	2.000	5				5		13
M	2.500	1				1		14
M	3.000	1				1		15
M	4.000	69				69		16
M	6.000	16				16		17
M	8.000	9				9		18
M	10.000	4				4		19
Total Utility		17,648	398	20	0	18,026	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	15,185	630	585	(11)	15,219	953	1
0.750	5,202	346	22	38	5,564	86	2
1.000	336	5	23	1	319	40	3
1.500	278	16	15	3	282	31	4
2.000	213	12	15	3	213	24	5
3.000	80	14	11		83	39	6
4.000	52	5	3	(1)	53	24	7
6.000	23	1			24	13	8
8.000	2				2	2	9
10.000	6				6	5	10
Total:	21,377	1,029	674	33	21,765	1,217	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	13,974	740	7	20		478	15,219	1
0.750	5,030	319	6	10		199	5,564	2
1.000	44	223	15	12		25	319	3
1.500	9	239	12	13		9	282	4
2.000	4	131	25	29		24	213	5
3.000		42	3	14		24	83	6
4.000		13	9	20		11	53	7
6.000		7	2	5		10	24	8
8.000				2			2	9
10.000			6				6	10
Total:	19,061	1,714	85	125	0	780	21,765	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	41	14			55	1
Within Municipality	2,066	65	13		2,118	2
Total Fire Hydrants	2,107	79	13	0	2,173	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 2,173

Number of distribution system valves end of year: 2,328

Number of distribution valves operated during year: 1,468

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

614-Maintenance of wells and springs \$81,524 This is due to the unscheduled well rehabilitation needed at pump station #7.

633- Maintenance of pumping equipment \$8,732. This decreased by \$14,519. 1996 was an unusually high year due to pump rehabilitation.

673- Maintenance of Mains \$208,975. This decreased by \$63,224. 1996 was an unusually high year due effort in valve operations and repairs.

Water Utility Plant in Service (Page W-08)

392- Transportation Equipment Additions- \$36,900 purchased 1997 3/4 ton Chevy Van and 1997 Chevy 3/4 ton pick-up truck.

392- Transportation Equipment Retirements - \$21,739 retired 1985 Chevy Van

325- Electric Pump Equipment Additions - \$75,832 new pump purchased for station # 7.

325- Electric Pump Equipment Retirement - \$61,074 retired pump at pump station #7.

391.1- Computer Equipment Additions - New Utility billing system, HTE Customer Information System \$42,301 - Upgrade to the Itron Hand held meter reading system \$2,632.

Accumulated Provision for Depreciation - Water (Page W-10)

391- Accumulated Depreciation Office Equipment - This account has been over depreciated in error. Value of accumulated depreciation \$51,206, value of assets \$48,288. This will be adjusted in the next year, since the books have been closed. In the future, no account will be depreciated over the value of the assets.

Water Mains (Page W-17)

All mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The Water Utility bears the cost of installing oversized mains and assessments on all City owned frontage. At the present time, deferred assessments are for 10 years, interest free.

Water Services (Page W-18)

New services are assessed to the customer based on actual cost of installation of the service. The cost of installing laterals is assessed to each lot for which laterals are installed. Lateral assessments are to be paid in full following completion of the work, or with the property taxes, the first year following the work.
